IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

WEDNESDAY, THE 25TH JULY 2007 / 3RD SRAVANA 1929

WP(C).No. 22094 of 2006(E)

PETITIONER:

M/S.SREEVENKETESWARA COLLEGE,
HPO JUNCTION, PALAKKAD 678 001 REPRESENTED
MRS.SREEDEVI, W/O.P.REGHUNANDANAN, AGED 42,
MANAGER OF THE COLLEGE.

BY ADV. SRI.T.M.SREEDHARAN

RESPONDENTS:
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1. THE ASSISTANT COMMISSIONER,
CENTRAL EXCISE AND SERVICE TAX,
PALAKKAD DIVISION, METTUPALAYALAM STREET,
PALAKKAD-1.

2. THE COMMISSIONER OF CENTRAL EXCISE,
KOZHIKODE.

BY ADV. SRI. PARAMESWARAN NAIR, ASSISTANT SG

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD, ALONG WITH W.P.C NO. 32097/2004, ON 25/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: TRUE COPY OF SERVICE TAX-3 RETURNS FOR THE PERIOD FROM JUNE 2003 TO JUNE 2005.

EXT.P2: TRUE COPY OF TR-6 CHALANS FOR THE PERIOD FROM JUNE 2003 TO JUNE 2005.

EXT.P3: TRUE COPY OF REFUND APPLICATION DATED 04.01.2006 SUBMITTED BY THE PETITIONER TO THE 1ST RESPONDENT.

EXT.P4: TRUE COPY OF SHOW CAUSE NOTICE NO. 9/0AA6/R DATED 31.03.2006 ISSUED BY THE 1ST RESPONDENT.

EXT.P5: TRUE COPY OF WRITTEN REPLY DATED 11.04.2006 SUBMITTED BY THE PETITIONER TO THE 1ST RESPONDENT.

EXT.P6: TRUE COPY OF ORDER NO. 25/2006-SALES TAX(R) DATED 29.05.2006 PASSED BY THE 1ST RESPONDENT.

/True Copy/

P.A to Judge.

KURIAN JOSEPH , J

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W.P.(C) NOS. 22094 OF 2006 & 32097 OF 2004

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Dated this the 25th day of July, 2007.

JUDGMENT

Petitioners approached this Court aggrieved by the demands for payment of service tax. There is no such liability for parallel college to pay service tax. The issue is covered in favour of the petitioner by the decision of this Court in **Malappuram District Parallel College Association & ors. vs. Union of India & ors** [(2005) 199 CTR (KER) 453)]. For parity of reasons, these writ petitions are also allowed. In case any amounts have been collected, the same shall be refunded to the petitioners.

KURIAN JOSEPH, JUDGE.

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